



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Yvonne Yellnick and Steve Pickett  
DOCKET NO.: 11-00044.001-R-1  
PARCEL NO.: 16-05-35-402-005-0000

The parties of record before the Property Tax Appeal Board are Yvonne Yellnick and Steve Pickett, the appellants, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:     \$30,341**  
**IMPR.:    \$165,462**  
**TOTAL:    \$195,803**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame and brick dwelling containing 3,557 square feet of living area that was built in 2001. Amenities include an unfinished basement, central air conditioning, two natural gas fireplaces and a 959 square foot attached garage. The subject property has a 56,602 square foot site and is located in Homer Township, Will County.

The appellants contend unequal treatment in the assessment process as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellants submitted photographs, property record cards, a plat map and an assessment analysis detailing four suggested comparables. Each of the comparables are located in close proximity to the subject and within two blocks. The subject property is located in Hunt Club Woods subdivision and each of the comparables are located in Crystal Lake Estates subdivision.

The comparables consist of two-story brick or brick and stucco that are from 11 to 18 years old. The comparables have full or partial basements. The appellants did not know if the basements

contain finished area. Other features include central air conditioning, a fireplace and a garage. The dwellings range in size from 3,350 to 4,245 square feet of living area. The comparables have improvement assessments ranging from \$123,390 to \$156,836 or from \$36.32 to \$37.07 per square foot of living area, including land. The subject property has an improvement assessment of \$165,462 or \$46.52 per square foot of living area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$131,123 or \$36.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$195,803 was disclosed.

In support of the subject's assessment, the board of review submitted a letter from the Homer Township Assessor addressing the appeal along with property record card, Illinois Transfer Declaration, pictures and a grid analysis of suggested comparables. As to the appellants' comparables, the assessor contends consideration of comparables from Crystal Lake Estates is inappropriate for purposes of an equity analysis. The assessor contends that there are sixty two-story dwellings within the subject's subdivision of Hunt Club Woods for an equity analysis.

The assessor contends that analysis of sales data over several years (Exhibit B) establishes that sales prices differ in these two subdivisions for similar homes and thus, the subdivisions have been treated as two different neighborhoods for purposes of assessment. In support of the subject's assessment, the assessor provided Exhibit C depicting the subject and all other two-story homes in the Hunt Club Woods subdivision and the assessor further provided Exhibit D depicting six homes most similar in size to the subject.

Exhibit C consists of 59 two-story dwellings located in Hunt Club Woods subdivision. The analysis did not disclose the dwellings' exterior construction type or age. The comparables have basements that range in size 1,332 to 3,569 square feet. Garages range in size from 660 to 1,596 square feet. Other features such as fireplaces, central air conditioning, decks, porches or patios were not disclosed. The dwellings range in size from 2,970 to 5,672 square feet of living area. They have improvement assessments ranging from \$144,659 to \$292,382 or from \$34.88 to \$53.94 per square foot of living area.

Exhibit D is comprised of six assessment comparables to further support the subject's improvement assessment. The comparables are located in close proximity and within the subject's subdivision. The comparables consist of two-story brick, brick and frame, brick and stone, or brick and stucco dwellings that were built from 2002 to 2004. The comparables have full or partial basements. Basement finish, if any, was not disclosed.

One comparable has a walkout basement. The comparables have central air conditioning, one or two fireplaces, and attached garages ranging in size from 851 to 1,252 square feet. Two comparables have in-ground swimming pools and one comparable also has a pool house. The dwellings range in size from 3,511 to 3,583 square feet of living area. The comparables have improvement assessments ranging from \$162,820 to \$185,228 or from \$46.37 to \$51.70 per square foot of living area.

Based on this evidence, the board of review argued the subject property is equitably assessed.

In written rebuttal, the appellants argued a homeowner is allowed to use comparables of similar residences anywhere near the subject property, but did not cite a specific citation to law for this proposition. The appellants further argued the board of review takes the position that the subject's subdivision is an island that nothing can be compared to beyond Hunt Club Woods.

Next, although the appeal was based on uniformity of assessment, the appellants argued there have been no houses that sold or were offered for sale in the subject's subdivision in 2011, which is the reason why comparables from a different subdivision were used. Furthermore, the appellants contend two houses sold in 2012 in each subdivision "for extremely similar prices." Thus, the appellants contend there is little difference in property values in these two adjoining subdivisions.

Additionally, the appellants noted that none of the board of review's comparables are directly adjacent to the subject property whereas two of the appellants' comparables are directly contiguous to the subject. The appellants also argued that three of their comparables are located in closer proximity to the subject than four of the six comparables submitted by the board of review. The appellants argued the subject lot is contiguous to three lots located in Crystal Lake Estates subdivision. The appellants claim a residence from Crystal Lake Estates could be transplanted to Hunt Club Woods and it would not be out of character in terms of size, building materials, appearance or amenities. The appellants argued there are superior homes in Crystal Lake Estates that are assessed for considerably less than the subject. The appellants claim all property in Hunt Club Woods are overvalued.

After considering the evidence and the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence

must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden of proof.

The parties submitted detailed descriptions and assessment information for 10 suggested comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables #5 and #6 submitted by the board of review as each of these properties have in-ground pools not enjoyed by the subject and comparable #6 also has an additional pool house. The remaining eight comparables are located proximate to the subject and are similar to the subject in location, design, age, size, and features of varying degrees. The Board recognizes four of these comparables which were submitted by the appellants are located in neighboring Crystal Lake Estates subdivision. The appellants contend these properties are similar or superior in value to the subject while the board of review contends these properties are situated in a different market location.

The Property Tax Appeal Board finds the board of review submitted Exhibit B that depicts sales in both Hunt Club Woods and Crystal Lake Estates. In Crystal Lake Estates, five two-story homes sold between March 2004 and December 2006 for prices ranging from \$460,000 to \$585,000 or from \$147.67 to \$167.53 per square foot of living area, including land. In contrast, Exhibit B depicts fourteen two-story homes which sold in the Hunt Club Woods subdivision between June 2004 and June 2007 for prices ranging from \$540,000 to \$1,400,000 or from \$156.61 to \$291.06 per square foot of living area, including land. The Board finds that neither party submitted sufficient credible market evidence, such as a paired sales analysis, to support their respective propositions regarding these two subdivisions and their similarities and/or differences in market values.

The remaining eight comparables have improvement assessments ranging from \$123,390 to \$180,681 or from \$36.32 to \$50.94 per square foot of living area. The subject property has an improvement assessment of \$165,462 or \$46.52 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395

(1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

Based on this analysis, the Board finds the appellants failed to demonstrate that the subject property was inequitably assessed by clear and convincing evidence.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Guit*

Chairman

*K. L. F...*

Member

*Richard A. Guit*

Member

*Mark Morris*

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 22, 2013

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.